



2005 TAXABLE YEAR-BASED ON THE 2004 CALENDAR YEAR INCOME PERIOD

DUE DATE APRIL 15, 2005

READ GENERAL INSTRUCTIONS BEFORE COMPLETING

BANKS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6A, AND 7 ONLY.

BANKS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6A.

| | | |
|---|--------------|----------------|
| 1. ENTER THE TOTAL DOLLAR AMOUNT OF ALL ISSUED AND OUTSTANDING STOCK. IF NO PAR VALUE SEE GENERAL INSTRUCTIONS | 1 | |
| 2. ASSETS | | |
| 2A. Enter total value of assets (see general instructions) | 2A | |
| 2B. Enter deductions for investments in and advances to subsidiaries | 2B | |
| 2C. Enter net amount of assets (Line 2A minus Line 2B) | 2C | |
| 3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE | | |
| | (A) MISSOURI | (B) EVERYWHERE |
| 3A. Enter the total accounts receivable within and without Missouri | 3A | |
| 3B. Enter the total inventories within and without Missouri | 3B | |
| 3C. Enter the net total value for land and fixed assets within and without Missouri | 3C | |
| 3D. Enter total allocated asset amounts | 3D | |
| 4. ENTER THE PERCENTAGE APPORTIONABLE TO MISSOURI (Line 3D, Column A divided by Line 3D, Column B) | 4 | % |
| 5. ENTER TOTAL ASSETS APPORTIONED TO MISSOURI (Line 2C times Line 4) | 5 | |
| 6. TAX BASIS | | |
| 6A. Enter total amount of all assets in Missouri (greater of Line 2C or Line 1) | 6A | |
| 6B. Enter the total amount of assets within and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater) .. | 6B | |
| 7. TAX COMPUTATION | | |
| 7A. Enter 1/30th of 1% (.00033) of Line 6A or 6B | 7A | |
| 7B. Enter miscellaneous credits (see instructions for Line 20C and Line 20D) | 7B | |
| 7C. Net tax due | 7C | |
| 7D. Enter the amount paid with request for extension of time to file and/or tentative return | 7D | |
| 7E. Enter BALANCE DUE OR OVERPAID (Line 7C less Line 7D) | 7E | |
| 7F. Enter the amount for late payment (see general instructions) | 7F | |
| 7G. Enter late payment penalty (5% per month or fractional part thereof until paid, not to exceed 25%) | 7G | |
| 7H. Enter TOTAL DUE (Add Lines 7E, 7F, and 7G) | 7H | |

GENERAL INSTRUCTIONS

RATE AND BASIS OF TAX: For all taxable years beginning on or after January 1, 2000, the annual franchise tax shall be equal to one-thirtieth of one percent (1/30th of 1%) of the bank's outstanding shares and surplus if the outstanding shares and surplus exceed one million dollars. Any bank whose outstanding shares and surplus does not exceed one million dollars shall state that fact on this form. For capital stock with no par value, the value is \$5.00 per share or actual value, whichever is higher.

BALANCE SHEET: Submit a balance sheet (Schedule L of Form 1120 or Form 1120S or Part 2 of Form 1120A, U.S. Corporation Income Tax Return) and supporting schedules prepared in accordance with Federal Corporation Income Tax requirements as of the beginning of the first day of the corporation's taxable period. New corporations should submit a balance sheet as of its date of incorporation.

BALANCE SHEET FOR BANKS: Enter on Line 2a the results of deducting total deposits from total assets shown on the Call Report as of the beginning of business on the first day of the corporation's taxable period. **Attach a copy of the Call Report to the Missouri Bank Franchise Tax Schedule BF.**

SUBSIDIARY INVESTMENTS: Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each. Ownership of subsidiary must be over 50 percent to qualify.

ALLOCATION AND APPORTIONMENT: A bank having assets both within and without Missouri apportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Banks doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in above instructions.

Extend the apportionment percentage on Line 4 to four digits to the right of the decimal point; such as .1234 percent or .0123 percent.

ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts, and contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts receivable from subsidiaries are included in Line 2b, do not include in Line 3A.

INVENTORIES: Include as Missouri Assets the amount of all inventories owned by the corporation and used in Missouri. The value of inventories should be determined by the method used for income tax purposes.

LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri owned by the bank. The value of land and fixed assets should be the original cost less accumulated depreciation.

BANK OVERDRAFTS: Overdrafts as shown on the balance sheet constitutes a liability and are not deductible. Add negative cash figures back to total assets.

DELINQUENT PAYMENTS: Calculate interest for period which tax payment is delinquent. Interest should be calculated from the due date of April 15 through date of payment at the annual rate. You can access the annual interest rate at our web site at: **www.dor.mo.gov/tax.**

Compute additions to tax for failure to file a return or pay tax by April 15. Calculate at rate of 5 percent for each month or fraction thereof not to exceed 25 percent in the aggregate.

Compute additions to tax if estimated payment did not equal 90 percent of tax shown on return. Calculate at rate of 5 percent of underpayment.